



GOSPORT

Borough Council

BUDGET 2018/19

GENERAL FUND BUDGET

SUMMARY 2017/2018 REVISED, ESTIMATE 2018/2019

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
GENERAL FUND BUDGET			
COMMUNITY BOARD	5,368,410	5,620,440	5,521,730
ECONOMIC DEVELOPMENT BOARD	842,030	840,340	892,610
POLICY AND ORGANISATION BOARD	3,710,400	3,702,810	3,873,360
TOTAL NET EXPENDITURE	9,920,840	10,163,590	10,287,700
TRANSFER TO/(FROM) RESERVES			
GENERAL FUND WORKING BALANCE	0	0	0
REVENUE FINANCING RESERVE	304,960	59,540	(69,840)
STABILITY AND RESILIANCE RESERVE	651,140	569,350	247,560
BUDGET TOTAL	10,876,940	10,792,480	10,465,420
FINANCED BY			
COUNCIL TAX	(5,675,290)	(5,675,290)	(5,813,990)
GOVERNMENT GRANTS	(1,842,060)	(1,839,390)	(1,044,280)
BUSINESS RATES RETENTION	(3,359,590)	(3,277,800)	(3,607,150)
	(10,876,940)	(10,792,480)	(10,465,420)

SUMMARY OF REVENUE ESTIMATES 2018/2019

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £	Page
COMMUNITY BOARD				
Leisure & Culture	2,100,470	2,191,830	2,123,490	5
Waste	1,351,420	1,312,430	1,331,770	5
Streetscene	310,700	446,410	416,490	7
Community Safety	300,360	285,710	290,330	9
Environmental Services	502,120	491,430	502,000	9
Misc Environmental & Transportation	493,760	492,970	455,250	11
Cemetery	26,940	56,700	34,870	11
Home Adaptation Grants	7,300	7,370	7,660	13
Private Sector Housing	95,110	82,450	86,080	13
Homelessness	273,150	345,920	366,060	13
Other General Fund Housing	(92,920)	(92,780)	(92,270)	13
Board Total	5,368,410	5,620,440	5,521,730	
ECONOMIC DEVELOPMENT BOARD				
Economic Prosperity	240,850	246,030	251,210	19
Market	(37,800)	(35,620)	(39,530)	19
Town Harbour Foreshore	216,670	214,510	214,140	19
Events	67,330	60,130	69,730	19
Properties	106,840	156,250	124,360	21
Marketing and Tourism	143,140	145,490	159,200	21
Local Development Framework	105,000	53,550	113,500	21
Board Total	842,030	840,340	892,610	
POLICY AND ORGANISATION BOARD				
Registration of Electors	196,760	224,960	230,850	25
Local Land Charges	23,220	16,600	8,710	25
Housing Benefits	774,430	733,570	765,490	25
Local Taxation	280,710	267,350	226,230	27
Development Services	643,000	755,880	802,240	27
Licensing & Registration	5,750	19,810	26,560	29
Assistance to Voluntary Organisations	210,630	210,330	215,690	29
Corporate & Civic Expenses	1,022,480	1,015,480	1,126,810	31
Miscellaneous Services	1,015,160	999,310	1,078,800	33
Other Corporate Areas	(461,740)	(540,480)	(608,020)	33
Board Total	3,710,400	3,702,810	3,873,360	
GRAND TOTAL OF ALL BOARDS	9,920,840	10,163,590	10,287,700	

COMMUNITY BOARD

SUMMARY OF REVENUE ESTIMATES 2018/2019

SERVICE	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £	Page
Leisure & Culture	2,100,470	2,191,830	2,123,490	5
Waste	1,351,420	1,312,430	1,331,770	5
Streetscene	310,700	446,410	416,490	7
Community Safety	300,360	285,710	290,330	9
Environmental Services	502,120	491,430	502,000	9
Misc Environmental & Transportation	493,760	492,970	455,250	11
Cemetery	26,940	56,700	34,870	11
Home Adaptation Grants	7,300	7,370	7,660	13
Private Sector Housing	95,110	82,450	86,080	13
Homelessness	273,150	345,920	366,060	13
Other General Fund Housing	(92,920)	(92,780)	(92,270)	13
Board Total	5,368,410	5,620,440	5,521,730	

COMMUNITY BOARD

LEISURE & CULTURE

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
Open Spaces	1,188,810	1,248,040	1,206,800
Outdoor Sports	330,110	340,260	351,790
Leisure Centre (see breakdown below)	228,430	280,480	214,410
Splash Park (see breakdown below)	114,620	80,520	80,230
Countryside Management	109,020	121,690	128,260
Museum	68,710	64,610	65,010
Allotments	60,770	56,230	76,990
Net Expenditure	2,100,470	2,191,830	2,123,490

Leisure Centre

The new Leisure Centre opened in December 2012, facilities include a 25m swimming pool, gym, eight five-a-side and one seven-a-side synthetic football pitches and two grass mini-pitches, along with a multi-purpose sports hall. In January 2018, a new gym extension opened with the Council receiving, instead of paying, a management fee from this date.

Running costs	6,670	13,330	-
Administration Recharges	8,100	16,600	15,500
Capital Finance (Depreciation)	329,240	334,720	356,040
Income from profit share	(66,000)	(70,000)	(70,000)
Income from management charge	(49,580)	(14,170)	(87,130)
	228,430	280,480	214,410

Splash Park

Gosport Splash Park has been designed and provided by Gosport Borough Council as a free outside play facility with traditional all year round play equipment and water features which are open in the Summer only.

Running costs	38,680	37,290	36,600
Administration Recharges	7,600	8,100	8,500
Capital Finance (Depreciation)	68,340	35,130	35,130
	114,620	80,520	80,230

WASTE

The Council operates recycling collection centres for glass, paper, cans and textiles through a number of sites across the Borough. A scheme for the kerbside collection of mixed dry recyclable materials is operated throughout the Borough. From February 2018, Gosport residents can sign up to a new garden waste recycling scheme and get a new 240-litre wheelie bin for their green waste.

A service is also provided for unwanted domestic items (for which a charge is made). All waste arising in the Borough that is not recycled is transported to the Energy Recovery Facility at Portsmouth.

COMMUNITY BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
LEISURE & CULTURE			
Employees	49,270	5,860	2,160
Premises	385,220	466,010	423,760
Transport	6,120	7,640	7,380
Supplies and Services	181,100	187,640	169,440
Third Party Payments	1,223,060	1,228,150	1,242,720
Administration Recharges	352,500	402,700	436,000
Capital Finance	489,460	457,740	479,060
	2,686,730	2,755,740	2,760,520
Income			
- Fees & Charges	(132,240)	(136,360)	(142,770)
- Rents, Lettings & Wayleaves	(313,410)	(309,620)	(309,620)
- Other	(140,610)	(117,930)	(184,640)
	(586,260)	(563,910)	(637,030)
NET EXPENDITURE	2,100,470	2,191,830	2,123,490

WASTE

Supplies and Services	61,650	60,300	42,530
Third Party Payments	1,381,270	1,384,980	1,414,290
Administration Recharges	207,200	189,600	181,900
Capital Finance	17,560	17,560	17,560
	1,667,680	1,652,440	1,656,280
Income	(316,260)	(340,010)	(324,510)
NET EXPENDITURE	1,351,420	1,312,430	1,331,770

COMMUNITY BOARD

STREETSCENE

CAR PARKS

There are currently 2,239 off-street and foreshore parking spaces provided within Gosport and Lee on the Solent.

OTHER

The Council has responsibility for enforcing legislation and local byelaws regarding dogs and abandoned vehicles

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
Expenditure comprises			
Abandoned/Unwanted Vehicles	41,580	49,210	49,010
Dog Control	60,200	69,610	67,280
Public Conveniences	180,210	244,440	243,360
Street Cleansing	387,190	377,990	377,690
Flower Bed, Shrubbery & High Street Maintenance	178,900	293,820	259,740
Enforcement Services	49,600	67,400	59,000
	<u>897,680</u>	<u>1,102,470</u>	<u>1,056,080</u>
Income comprises			
Dog Control	(600)	(3,400)	(3,400)
Public Conveniences	(640)	(640)	(640)
Flower Bed, Shrubbery & High Street Maintenance	-	(68,480)	(68,480)
Enforcement of Fixed Penalties	(1,450)	(1,450)	(1,450)
	<u>(2,690)</u>	<u>(73,970)</u>	<u>(73,970)</u>
Net Expenditure	<u>894,990</u>	<u>1,028,500</u>	<u>982,110</u>

COMMUNITY BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
STREETSCENE			
CAR PARKS			
Premises	86,570	85,420	98,700
Supplies and Services	68,350	81,180	85,300
Third Party Payments	37,130	37,130	37,160
Administration Recharges	209,000	219,300	215,200
Capital Finance	10,700	8,120	8,120
	411,750	431,150	444,480
Income			
- Car Park Fees	(850,000)	(854,400)	(854,400)
- Car Park Permits	(90,770)	(98,400)	(98,400)
- Parking Fines	(54,260)	(56,300)	(56,300)
- Advertising and Other Income	(1,010)	(4,140)	(1,000)
	(996,040)	(1,013,240)	(1,010,100)
NET INCOME	(584,290)	(582,090)	(565,620)
 OTHER			
Premises	75,410	112,960	71,250
Supplies and Services	10,150	10,770	9,470
Third Party Payments	467,380	554,700	558,720
Administration Recharges	255,700	267,600	260,200
Capital Finance	89,040	156,440	156,440
	897,680	1,102,470	1,056,080
Income	(2,690)	(73,970)	(73,970)
NET EXPENDITURE	894,990	1,028,500	982,110
NET EXPENDITURE	310,700	446,410	416,490

COMMUNITY BOARD

COMMUNITY SAFETY

The Community Safety Section works together with the Gosport Community Safety Partnership to co-ordinate the development and implementation of a Strategy to reduce crime and disorder across the Borough and develops innovative and effective initiatives in support of the strategy objectives.

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
CCTV	206,900	214,200	215,710
Community Safety Priorities	5,840	20,080	7,470
Administration Recharges	174,320	159,270	175,840
Capital Finance	22,750	20,450	20,450
	409,810	414,000	419,470
CCTV Partner Contributions	(109,450)	(128,290)	(129,140)
Net Expenditure	300,360	285,710	290,330

ENVIRONMENTAL SERVICES

Environmental Health Services - Commercial

Food, Safety and Hygiene	121,900	123,280	128,140
Public Health	21,300	21,570	21,860
Health & Safety	67,000	66,920	69,520
Net Expenditure	210,200	211,770	219,520

Environmental Health Services - Pollution & Environment

Pollution Control	131,020	132,400	137,620
Rodent and Pest Control	74,800	69,850	65,760
Gypsy and Traveller Services	21,050	16,600	16,500
Health Initiatives	65,050	60,810	62,600
Net Expenditure	291,920	279,660	282,480

COMMUNITY BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
COMMUNITY SAFETY			
Premises	11,300	10,260	8,920
Transport	1,680	1,790	1,810
Supplies and Services	58,170	83,570	72,520
Third Party Payments	141,590	138,660	139,930
Administration Recharges	174,320	159,270	175,840
Capital Finance	22,750	20,450	20,450
	409,810	414,000	419,470
Income	(109,450)	(128,290)	(129,140)
NET EXPENDITURE	300,360	285,710	290,330
 ENVIRONMENTAL SERVICES			
Environmental Health Services - Commercial			
Supplies and Services	14,000	14,000	14,000
Third Party Payments	176,100	177,570	185,220
Administration Recharges	20,100	20,200	20,300
NET EXPENDITURE	210,200	211,770	219,520
 Environmental Health Services - Pollution & Environment			
Supplies and Services	12,350	13,010	8,000
Third Party Payments	188,100	190,050	198,310
Administration Recharges	95,350	86,600	93,300
	295,800	289,660	299,610
Income	(3,880)	(10,000)	(17,130)
NET EXPENDITURE	291,920	279,660	282,480
NET EXPENDITURE	502,120	491,430	502,000

COMMUNITY BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Pontoons (Gosport Ferry & Hardway Walkashore)	(47,150)	(45,360)	(49,150)
Environmental Maintenance & Improvements	38,010	36,860	32,430
Street Name Plates - Maintenance	24,270	17,950	16,650
Christmas Entertainment, Decorations & Lighting	35,300	33,300	35,500
Forton Lake Bridge	19,760	15,910	21,170
Coastal Services	61,050	163,570	121,350
Coast Protection	261,450	194,070	200,940
Tenanted Buildings	52,330	41,120	38,220
Event road management	48,740	35,550	38,140
Net Expenditure	<u>493,760</u>	<u>492,970</u>	<u>455,250</u>

CEMETERY

Local Authorities are required to provide this service under the Local Government Act 1972, Section 214, Schedule 26, Part II. There is Ann's Hill Cemetery and a number of closed churchyards that are the responsibility of the Council together with the provision of a sympathetic and efficient burial service.

COMMUNITY BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
MISC ENVIRONMENTAL & TRANSPORTATION			
Premises	127,210	190,140	146,210
Supplies and Services	20,260	16,060	20,400
Third Party Payments	125,140	122,680	123,030
Administration Recharges	135,300	116,200	114,000
Capital Finance	177,220	168,370	168,370
	<u>585,130</u>	<u>613,450</u>	<u>572,010</u>
Income			
- Fees & Charges	(24,800)	(24,240)	(24,240)
- Rents	(60,920)	(60,920)	(60,920)
- Other	(5,650)	(35,320)	(31,600)
	<u>(91,370)</u>	<u>(120,480)</u>	<u>(116,760)</u>
NET EXPENDITURE	<u>493,760</u>	<u>492,970</u>	<u>455,250</u>
 CEMETERY			
Premises	26,440	38,210	24,230
Supplies and Services	5,060	4,860	4,460
Third Party Payments	136,840	135,330	142,780
Administration Recharges	90,100	99,300	89,400
	<u>258,440</u>	<u>277,700</u>	<u>260,870</u>
Income			
- Fees and Charges	(96,500)	(76,000)	(76,000)
- Portchester Crematorium Joint Board	(135,000)	(145,000)	(150,000)
	<u>(231,500)</u>	<u>(221,000)</u>	<u>(226,000)</u>
NET EXPENDITURE	<u>26,940</u>	<u>56,700</u>	<u>34,870</u>

COMMUNITY BOARD

HOME ADAPTATION GRANTS

The Council provides a range of home improvement grants, subject to budget availability. Mandatory grants are paid towards eligible disabled adaptations. All other grants are dependant upon Council policy which is reviewed annually.

PRIVATE SECTOR HOUSING

The expenditure relates to inspection of premises to assess whether they meet the Decent Homes Standard, structural defects, enforcing standards for overcrowding and houses in multiple occupation, and remedying conditions which might constitute a nuisance or danger to health. Statutory notices to remedy defects and unsatisfactory conditions are served when necessary.

The promotion of domestic energy efficiency improvements in order to meet statutory targets. The service includes the provision of direct financial assistance but relies primarily upon education and awareness raising to bring about changes in public attitude and behaviour.

This category also includes Housing Associations. The Council has also financially assisted a number of local Housing Associations in the construction or improvement of houses and has, in return, been allowed to nominate a proportion of the tenants. This assistance is expected to increase significantly through the provision of Local Authority Housing Association Grant, although this will have no effect on the revenue budget.

HOMELESSNESS

The Council has been successful in targeting resources towards the prevention of homelessness helping to reduce the number of homelessness acceptances and the resulting accommodation costs incurred. An example of this is a significant reduction in Bed and Breakfast costs which has been achieved partly through investment in both Barclay House and Agnew Family Centre as a more cost effective provision of temporary accommodation for most households.

These budgets can be significantly influenced by external factors and will be closely monitored particularly to identify any variations arising from the impact of benefit changes to tenants. The accommodation strategy has been reviewed to minimise the impact on Council funding.

COMMUNITY BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
HOME ADAPTATION GRANTS			
Third Party Payments	6,600	6,670	6,960
Administration Recharges	700	700	700
NET EXPENDITURE	7,300	7,370	7,660
PRIVATE SECTOR HOUSING			
Employees	-	11,300	11,580
Transport	450	-	-
Supplies and Services	790	-	-
Third Party Payments	62,700	63,350	66,100
Administration Recharges	31,300	7,800	8,400
	<u>95,240</u>	<u>82,450</u>	<u>86,080</u>
Income	(130)	-	-
NET EXPENDITURE	95,110	82,450	86,080
HOMELESSNESS			
Supplies and Services	1,672,370	1,754,560	1,818,040
Transfer Payments	21,980	280,670	280,670
Administration Recharges	475,200	509,700	509,800
	<u>2,169,550</u>	<u>2,544,930</u>	<u>2,608,510</u>
Income	(1,896,400)	(2,199,010)	(2,242,450)
NET EXPENDITURE	273,150	345,920	366,060
STOKES BAY MOBILE HOME PARK			
Premises	22,480	21,750	21,020
Supplies and Services	960	1,210	960
Third Party Payments	2,970	2,930	2,960
Administration Recharges	13,700	21,440	21,730
	<u>40,110</u>	<u>47,330</u>	<u>46,670</u>
Income	(133,030)	(140,110)	(138,940)
NET INCOME	(92,920)	(92,780)	(92,270)

COMMUNITY BOARD

HOUSING REVENUE ACCOUNT

The Housing Revenue Account (HRA) records expenditure and income relating to council houses and the provision of services to tenants.

Provisions governing the operation of the HRA were contained in the Local Government and Housing Act 1989. This defined what transactions should be recorded in the HRA and enabled the government to directly influence the finances of local authority housing through the housing subsidy system.

The 'self financing' system started in April 2012 allowing authorities to retain future rental receipts, this replaces the old subsidy system.

Gosport Borough Council paid £57.09m to exit the system and a thirty year business plan has been produced to show how this will be repaid.

The estimated average nos of dwellings in 2018/19 is 3125.

The HRA has two revenue reserves the 'HRA working balance' and the 'Major Repairs, New Build and Loan Repayments Reserve' the latter was approved at Community Board on 4th February 2013.

The Council has a policy to purchase additional properties for affordable rent.

COMMUNITY BOARD

	ORIGINAL 2017/2018 £000	REVISED 2017/2018 £000	BUDGET 2018/2019 £000
HOUSING REVENUE ACCOUNT			
Expenditure			
Repairs & Maintenance	4,163	4,654	4,437
Supervision & Management	3,722	3,781	3,678
Rents ,Rates,Taxes and Other Charges	325	314	329
Depreciation,Impairment and Revaluation	3,375	3,150	3,300
Debt Management Costs	38	37	39
Total Expenditure	11,623	11,936	11,783
Income			
Dwelling Rents	(13,702)	(13,947)	(13,793)
Non Dwelling Rents	(248)	(248)	(248)
Charges For Services and Facilities	(390)	(507)	(467)
Total Income	(14,340)	(14,702)	(14,508)
Net Cost Of Services	(2,717)	(2,766)	(2,725)
Interest Payable & Similar Charges	1,860	1,870	1,929
Interest & Investment Income	(21)	(23)	(26)
NET HRA SURPLUS FOR YEAR	(878)	(919)	(822)
HRA BALANCE			
Balance B/fwd	991	991	991
Transfer (to) or from HRA			
Balance C/Fwd	991	991	991
MAJOR REPAIRS, NEW BUILD AND LOAN REPAYMENT RESERVE			
Balance B/Fwd	2,429	2,462	3,017
Transfer (to) or from HRA	878	919	822
St Vincent and House Purchases	(364)	(364)	(581)
Balance C/Fwd	2,943	3,017	3,258

ECONOMIC DEVELOPMENT BOARD

SUMMARY OF REVENUE ESTIMATES 2018/2019

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £	Page
SERVICE				
Economic Prosperity	240,850	246,030	251,210	19
Market	(37,800)	(35,620)	(39,530)	19
Town Harbour Foreshore	216,670	214,510	214,140	19
Events	67,330	60,130	69,730	19
Properties	106,840	156,250	124,360	21
Marketing and Tourism	143,140	145,490	159,200	21
Local Development Framework	105,000	53,550	113,500	21
Board Total	842,030	840,340	892,610	

ECONOMIC DEVELOPMENT BOARD

ECONOMIC PROSPERITY

The Economic Prosperity Section has a focus on job creation and retention, including enterprise support, skills development, business engagement and facilitation of economic investment and development in the Borough. A number of services are delivered directly by the Section and others through staff leading or contributing to local and sub-regional partnerships.

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
Economic Development Initiatives	30,000	30,170	30,130
Town Centre & Retail Post	40,750	16,150	3,000
Regeneration Projects	30,000	48,110	30,000
Administration Recharges	143,100	154,600	191,080
	<u>243,850</u>	<u>249,030</u>	<u>254,210</u>
Grants / Donations & Sponsorships			
- Town Centre & Retail Post	(3,000)	(3,000)	(3,000)
	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>
Net Expenditure	<u>240,850</u>	<u>246,030</u>	<u>251,210</u>

MARKET

The Council operates a town market on Tuesdays and Saturdays

TOWN HARBOUR FORESHORE

The foreshore covers the area from the ramparts (Haslar Bridge) along the front to the Camper & Nicholson boundary including the Millennium walkway/the Esplanade, Falkland Garden & the Tidal Clock

EVENTS

Includes Christmas Events, 33a Field Hospital Freedom of the Borough and partnership initiatives with arts, museums and library services.

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
ECONOMIC PROSPERITY			
Supplies and Services	33,300	46,320	33,130
Regeneration Projects	30,000	48,110	30,000
Administration Recharges	180,550	154,600	191,080
	243,850	249,030	254,210
Income	(3,000)	(3,000)	(3,000)
NET EXPENDITURE	240,850	246,030	251,210
 MARKET			
Premises	1,200	1,000	1,000
Third Party Payments	29,100	29,680	22,870
Administration Recharges	5,200	3,000	5,900
	35,500	33,680	29,770
Income	(73,300)	(69,300)	(69,300)
NET INCOME	(37,800)	(35,620)	(39,530)
 TOWN HARBOUR FORESHORE			
Premises	3,470	2,900	2,850
Supplies and Services	3,150	4,370	3,650
Third Party Payments	40,380	39,890	40,290
Administration Recharges	400	400	400
Capital Finance	169,270	166,950	166,950
NET EXPENDITURE	216,670	214,510	214,140
 EVENTS			
Supplies and Services	30,230	31,730	31,730
Administration Recharges	42,600	33,400	43,000
	72,830	65,130	74,730
Income	(5,500)	(5,000)	(5,000)
NET EXPENDITURE	67,330	60,130	69,730

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
PROPERTIES			
Investment Properties Managed	(23,290)	12,430	(17,260)
Wilmott Lane Depot	108,140	131,170	129,170
Leisure Operational Properties	21,990	12,650	12,450
Net Expenditure	106,840	156,250	124,360

MARKETING AND TOURISM

Marketing and Tourism will retain its primary focus on promotional activity in the areas of economic development and tourism. The budget will fund the marketing of the Borough's inward investment and development opportunities, tourism destination marketing in collaboration with partners, in addition to a variety of other marketing initiatives.

LOCAL DEVELOPMENT FRAMEWORK

The Council has prepared a new local plan for the Borough, the Gosport Borough Local Plan 2011-2029. The Local Plan sets out the Council's proposals for the development and use of land from 2011 – 2029, and forms the basis for dealing with planning applications.

ECONOMIC DEVELOPMENT BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
PROPERTIES			
Premises	159,710	178,970	151,630
Supplies and Services	56,820	58,880	71,960
Administration Recharges	89,700	80,070	81,800
Capital Finance	7,300	35,370	35,370
	313,530	353,290	340,760
Income	(206,690)	(197,040)	(216,400)
NET EXPENDITURE	106,840	156,250	124,360
 MARKETING AND TOURISM			
Premises	1,940	1,870	1,940
Supplies & Services	79,500	79,670	80,210
Administration Recharges	73,000	74,400	87,500
	154,440	155,940	169,650
Income	(11,300)	(10,450)	(10,450)
NET EXPENDITURE	143,140	145,490	159,200
 LOCAL DEVELOPMENT FRAMEWORK			
Supplies & Services	105,000	53,550	113,500
NET EXPENDITURE	105,000	53,550	113,500

POLICY AND ORGANISATION BOARD

SUMMARY OF REVENUE ESTIMATES 2018/2019

SERVICE	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £	Page
Registration of Electors	196,760	224,960	230,850	25
Local Land Charges	23,220	16,600	8,710	25
Housing Benefits	774,430	733,570	765,490	25
Local Taxation	280,710	267,350	226,230	27
Development Services	643,000	755,880	802,240	27
Licensing & Registration	5,750	19,810	26,560	29
Assistance to Voluntary Organisations	210,630	210,330	215,690	29
Corporate & Civic Expenses	1,022,480	1,015,480	1,126,810	31
Miscellaneous Services	1,015,160	999,310	1,078,800	33
Other Corporate Areas	(461,740)	(540,480)	(608,020)	33
Board Total	3,710,400	3,702,810	3,873,360	

POLICY AND ORGANISATION BOARD

REGISTRATION OF ELECTORS

One of the Council's statutory functions relates to the annual compilation and publication of the Register of Electors. Administration and management is also carried out on all types of elections in accordance with the relevant statutory requirements.

LOCAL LAND CHARGES

This is a statutory service which deals with over 1,000 searches of the Land Charges Register each year and also the registration and discharge of local land charges.

HOUSING BENEFITS

The award of Housing and Council Tax Support is a financial lifeline for many people with lower incomes. The Benefits Section provides a service for the calculation of an award of entitlement within a legislative framework provided by the Government. The Benefits are intended to assist people on Income Support or otherwise low income, with their housing costs and/or Council Tax bills. Entitlement is calculated using an applicants income and capital using a complex calculation process.

"To provide an effective, secure and customer focused Benefits Service that supports the Council's vision, helps to achieve the strategic priorities and meets the Council's Service values."

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
Housing Benefits	580,350	551,460	577,350
Local Council Tax Support	194,080	182,110	188,140
Net Expenditure	774,430	733,570	765,490

POLICY AND ORGANISATION BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
REGISTRATION OF ELECTORS			
Employees	27,050	26,750	28,700
Supplies and Services	36,510	32,520	31,450
Administration Recharges	134,200	182,100	187,200
	197,760	241,370	247,350
Income	(1,000)	(16,410)	(16,500)
NET EXPENDITURE	196,760	224,960	230,850
LOCAL LAND CHARGES			
Supplies and Services	19,000	8,790	-
Third Party Payments	36,220	34,610	34,610
Administration Recharges	55,200	59,400	60,300
	110,420	102,800	94,910
Income	(87,200)	(86,200)	(86,200)
NET INCOME	23,220	16,600	8,710
HOUSING BENEFITS			
Discretionary Housing Payment	145,730	204,230	204,230
Rent Allowances	18,347,640	20,545,970	20,318,400
Rent Rebates	7,243,550	7,202,790	7,269,390
Non HRA Rent Rebates	1,306,260	1,025,090	1,025,090
Administration Recharges	1,036,200	981,800	1,005,400
	28,079,380	29,959,880	29,822,510
Income			
- Discretionary Housing Payment	(145,730)	(204,230)	(204,230)
- DWP Grant - Rent Allowances	(18,645,470)	(20,814,100)	(20,578,400)
- DWP Grant - Rent Rebates	(7,207,490)	(7,182,890)	(7,249,300)
- DWP Grant - Non HRA Rent Rebates	(1,306,260)	(1,025,090)	(1,025,090)
	(27,304,950)	(29,226,310)	(29,057,020)
NET EXPENDITURE	774,430	733,570	765,490

POLICY AND ORGANISATION BOARD

LOCAL TAXATION

The Local Taxation section is responsible for the collection of local taxes, from residents and businesses, to help finance services provided by Gosport Borough Council, Hampshire County Council, the Hampshire Police and Crime Commissioner and Hampshire Fire and Rescue Authority.

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
Local Tax Collection	233,800	222,160	187,900
National Non Domestic Rates	46,910	45,190	38,330
Net Expenditure	280,710	267,350	226,230

DEVELOPMENT SERVICES

Development Control is a process that regulates the development and use of land. It is a statutory service that is governed by law and operates within a complex framework of government guidance, policies and advice set out in the County Council's Structure Plan and the Gosport Borough Local Plan. The service also involves consideration by the Council of planning applications and applications for advertisement consent. Fees are charged for processing planning applications.

Building Control is a partnership with Fareham Borough Council and Portsmouth City Council to provide independent specialist surveying service, examining drawings and calculations and supervising building works during construction. Fees are charged for this service that is provided to the public, designers, architects, other development professionals and to the building industry.

Planning Policy section is responsible for the preparation and review of the statutory Development Plan for the Borough.

Conservation and Design has a key role to play in safeguarding the built and natural heritage of the Borough.

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
Development Control	293,350	378,370	336,020
Building Control	88,550	89,210	89,410
Planning Policy	152,300	179,600	263,910
Conservation & Design	108,800	108,700	112,900
Net Expenditure	643,000	755,880	802,240

POLICY AND ORGANISATION BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
LOCAL TAXATION			
Supplies & Services	19,680	21,920	21,780
Administration Recharges	653,100	682,200	640,500
	672,780	704,120	662,280
Income			
- Court Costs	(312,000)	(357,000)	(357,000)
- Administration Grant	(80,070)	(79,770)	(79,050)
	(392,070)	(436,770)	(436,050)
NET EXPENDITURE	280,710	267,350	226,230
 DEVELOPMENT SERVICES			
Supplies & Services	41,540	51,240	47,540
Third Party Payments	108,270	105,040	102,540
Administration Recharges	714,190	791,100	887,960
	864,000	947,380	1,038,040
Income	(221,000)	(191,500)	(235,800)
NET EXPENDITURE	643,000	755,880	802,240

POLICY AND ORGANISATION BOARD

LICENSING & REGISTRATION

This heading includes the licensing of hackney carriages, private hire vehicles, alcohol licenses for individuals and premises, pet shops, street trading, and various other licences including the issue of permits for machines for amusement with prizes and the registration of food premises, late night food premises, acupuncturists, ear-piercers, hairdressers etc.

ASSISTANCE TO VOLUNTARY ORGANISATIONS

This heading includes grants to the Citizen's Advice Gosport and local voluntary organisations as well as costs associated with some Council owned buildings currently let to voluntary organisations.

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
Grants:			
- Citizens Advice Gosport	98,890	98,890	101,360
- Gosport Victim Support	3,580	3,580	3,670
- Gosport Voluntary Action	67,930	67,930	69,630
- Dial-a-ride	26,050	26,050	26,700
- Age Concern	1,340	1,340	1,370
- Solent Sea Rescue	2,210	2,210	2,270
- Gosporters	890	890	910
- Relate	5,640	5,640	5,780
Administration Recharges	4,100	3,800	4,000
Net Expenditure	210,630	210,330	215,690

POLICY AND ORGANISATION BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
LICENSING & REGISTRATION			
Third Party Payments	151,800	153,380	160,030
Administration Recharges	22,600	22,900	23,100
	<u>174,400</u>	<u>176,280</u>	<u>183,130</u>
Income	(168,650)	(156,470)	(156,570)
NET EXPENDITURE	<u>5,750</u>	<u>19,810</u>	<u>26,560</u>

ASSISTANCE TO VOLUNTARY ORGANISATIONS

Supplies & Services	206,530	206,530	211,690
Admin Recharges	4,100	3,800	4,000
NET EXPENDITURE	<u>210,630</u>	<u>210,330</u>	<u>215,690</u>

POLICY AND ORGANISATION BOARD

CORPORATE AND CIVIC EXPENSES

The 'costs of democracy' plus expenses associated with the Mayoralty and formal Civic Events Corporate and Civic Expenses include certain central costs which comprise the 'Corporate and Democratic Core' - these are not support costs and are not charged to direct services. They are the cost of activities which local authorities engage in because they are elected multi-purpose authorities, including the provision of an infrastructure for service provision, information for public accountability and all aspects of members' activities. In line with professional guidance they are identified as a separate budget heading.

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
Mayoral Expenses			
Mayor's Allowance	9,820	9,820	10,020
Deputy Mayor's Allowance	2,200	2,200	2,240
National Insurance ERS payments	160	760	280
Premises	250	250	250
Transport	6,770	6,690	5,410
Supplies and Services	1,330	1,230	1,130
Mayor Making	5,000	5,100	5,170
Administration Recharges	47,900	58,500	59,200
Income	(40)	(40)	(50)
	73,390	84,510	83,650
Civic Events			
Royan Twinning	2,960	2,950	(50)
Other Civic Events	16,390	10,730	11,470
Administration Recharges	46,500	56,600	53,500
	65,850	70,280	64,920
Members and Election Expenses			
Members Allowances	235,840	246,030	250,950
Members Travelling Expenses	250	100	100
Other Expenses	10,950	9,030	8,330
Administration Recharges	87,000	98,100	96,300
Election Expenses #	87,940	214,840	111,910
Election Income	(87,940)	(197,530)	(26,680)
	334,040	370,570	440,910

The costs and income for County, Parliamentary and Police elections and the referendum are fully reimbursed with the remaining net cost being the cost to the Council of it's local elections.

POLICY AND ORGANISATION BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
CORPORATE AND CIVIC EXPENSES			
Third Party Payments	6,600	6,670	6,960
Administration Recharges			
- Financial Services	262,020	210,070	219,140
- Legal Services	165,850	169,660	184,720
- Chief Executives Unit	9,590	10,520	10,750
- Housing Services	10,040	(3,300)	6,160
- HRA Attributable Element	(80,600)	(80,600)	(83,000)
	<hr/> 373,500	<hr/> 313,020	<hr/> 344,730
Mayoral Expenses			
Employees	160	760	280
Premises	250	250	250
Transport	6,770	6,690	5,410
Supplies & Services	18,350	18,350	18,560
Admin Recharges	47,900	58,500	59,200
Income	(40)	(40)	(50)
	<hr/> 73,390	<hr/> 84,510	<hr/> 83,650
Civic Events			
Employees	4,770	6,570	3,310
Premises	-	300	300
Supplies and Services	14,870	14,940	7,940
Administration Recharges	46,500	56,600	53,500
Income	(290)	(8,130)	(130)
	<hr/> 65,850	<hr/> 70,280	<hr/> 64,920
Members and Election Expenses			
Employees	-	3,680	3,310
Premises	8,100	16,670	6,700
Transport	1,010	1,200	300
Supplies & Services	325,870	448,450	360,980
Admin Recharges	87,000	98,100	96,300
Income	(87,940)	(197,530)	(26,680)
	<hr/> 334,040	<hr/> 370,570	<hr/> 440,910
Council and Board Meetings			
Transport			
Supplies and Services	600	500	400
Administration Recharges	175,100	176,600	192,200
	<hr/> 175,700	<hr/> 177,100	<hr/> 192,600
NET EXPENDITURE	<hr/> 1,022,480	<hr/> 1,015,480	<hr/> 1,126,810

POLICY AND ORGANISATION BOARD

MISCELLANEOUS SERVICES

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
Other Expenses comprises			
Dangerous Structures	13,380	11,700	11,090
Emergency Planning (transferred to the Chief Executives Unit)	36,920	-	-
Union Duties	240	440	440
General Insurances & Building Condition Consultants	5,790	28,080	35,360
Employee costs, savings, efficiencies and vacancies	(60,000)	-	-
Pension Costs for Discontinued Services	168,190	160,960	165,790
Pension Costs - Fixed Element payable to administering authority	527,500	527,520	573,960
Firewardens & First Aid Allowances etc	5,200	5,000	5,000
Corporate Training	2,500	1,000	1,000
Compact Events	1,600	1,330	2,200
Coastline Expenditure (excluding Admin)	13,760	25,490	25,630
Other Corporate Expenses	22,000	29,360	24,100
	737,080	790,880	844,570

OTHER CORPORATE AREAS

Other Corporate Areas includes the following Non-Financing items:

Audit Fees	34,720	28,890	29,150
Capital Administration	89,100	125,180	101,400
Subscriptions	25,620	9,780	9,780
Safety Committee	9,200	9,120	9,120
	158,640	172,970	149,450

Other Corporate Areas includes the following Financing items:

Capital Finance - Depreciation Reversal	(1,224,400)	(1,270,670)	(1,291,990)
External Interest Payable	2,201,000	2,120,800	2,098,500
External Interest Receivable	(53,730)	(56,700)	(62,900)
Internal Interest Payable	370	210	50
Capital Finance - Minimum Revenue Provision / Appropriations	485,000	526,000	549,000
Treasury Management	75,900	78,700	83,600
Hra Item 8 Transfer	(1,877,380)	(1,884,650)	(1,908,100)
Interest Receivable Under Finance Leases	(227,220)	(227,220)	(225,630)
Interest Paid Under Finance Leases	80	80	-
	(620,380)	(713,450)	(757,470)
	(461,740)	(540,480)	(608,020)

POLICY AND ORGANISATION BOARD

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
MISCELLANEOUS SERVICES			
Other Expenses (breakdown opposite)	737,080	790,880	844,570
Administration Recharges	303,610	278,000	251,300
	1,040,690	1,068,880	1,095,870
Income	(25,530)	(69,570)	(17,070)
NET EXPENDITURE	1,015,160	999,310	1,078,800

OTHER CORPORATE AREAS

Employees	700	59,580	31,000
Supplies and Services	106,740	82,890	87,550
Administration Recharges	127,100	109,200	114,500
Capital Finance	(739,400)	(744,670)	(742,990)
Financing Income and Expenditure	43,120	(47,480)	(98,080)
NET INCOME	(461,740)	(540,480)	(608,020)

SERVICE UNIT ACCOUNTS

SUMMARY OF REVENUE ESTIMATES 2018/2019

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £	Page
TOTAL EXPENSES BY SERVICE UNIT				
Chief Executive's Unit	98,590	163,520	172,050	37
Legal, Democratic & Planning Service	3,958,640	4,076,150	4,275,270	37
Financial Services	3,230,560	3,303,040	3,070,460	39
Housing Services	3,970,830	4,845,320	4,643,390	39
	11,258,620	12,388,030	12,161,170	

TOTAL EXPENSES BY TYPE

Employees	7,563,050	8,413,600	8,480,830
Premises	253,030	262,690	220,930
Transport	99,750	120,230	115,840
Supplies & Services	1,051,060	1,151,720	1,007,540
Third Party Payments	51,530	51,000	52,940
Administration Recharges	1,999,100	2,149,120	2,043,420
Capital Finance	241,100	239,670	239,670
	11,258,620	12,388,030	12,161,170

ANAYSIS OF INCOME AND RECHARGES

Income

- Fees and Charges and External Funding	(544,500)	(684,790)	(548,600)
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Recharges

General Fund - Community	(2,021,920)	(2,092,870)	(2,118,340)
- Economic Development	(354,000)	(345,600)	(409,680)
- Policy and Organisation	(3,854,300)	(3,887,250)	(3,996,230)
Housing Revenue Account	(2,484,800)	(3,228,400)	(3,044,900)
Recharges between Business Units	(1,287,280)	(1,387,040)	(1,385,400)
Recharges within Business Unit	(711,820)	(762,080)	(658,020)

Total Recharges from Service Units

	(11,258,620)	(12,388,030)	(12,161,170)
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SERVICE UNIT ACCOUNTS

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
CHIEF EXECUTIVE'S UNIT			
Chief Executive Section	98,590	109,380	112,600
Emergency Planning	-	54,140	59,450
Total Gross Expenditure	<u>98,590</u>	<u>163,520</u>	<u>172,050</u>
Less recharges within the business unit	-	-	-
Total Expenditure	<u><u>98,590</u></u>	<u><u>163,520</u></u>	<u><u>172,050</u></u>

LEGAL, DEMOCRATIC AND PLANNING SERVICE

Development Services Administration	120,940	117,320	142,980
Conservation & Design	82,930	83,600	86,880
Development Control	374,170	427,690	413,690
Planning Policy	172,330	175,250	265,870
Transport & Traffic Section	58,470	55,510	56,860
Economic Prosperity	285,650	275,840	337,640
Heritage at Risk Officer	3,000	-	-
Old Apprenticeship Scheme	-	18,230	-
Corporate Policy Section	159,110	183,040	206,520
Community Safety	136,240	147,970	140,300
Personnel	141,890	141,580	142,970
Personnel Corporate Budget	13,250	12,240	12,240
Building Control Partnership Account	336,100	337,830	345,030
Environmental Health	70,400	74,100	74,400
Civic Support	148,090	187,070	184,840
I T Services	917,040	956,480	976,340
Cashiers and Reception	282,350	281,450	291,800
Telephones	33,500	34,850	24,630
I T Services Co-location	38,820	40,110	41,350
Borough Solicitor & Deputy Chief Executive Section	51,440	53,680	55,040
Democratic Services	93,370	82,450	107,120
Electoral Registration	133,250	171,340	170,050
Land Charges Team	47,240	47,070	45,050
Legal Services	259,060	171,450	153,670
Total Gross Expenditure	<u>3,958,640</u>	<u>4,076,150</u>	<u>4,275,270</u>
Less recharges within the business unit	(304,720)	(335,980)	(337,120)
Total Expenditure	<u><u>3,653,920</u></u>	<u><u>3,740,170</u></u>	<u><u>3,938,150</u></u>

SERVICE UNIT ACCOUNTS

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
CHIEF EXECUTIVE'S UNIT			
Employees	92,890	107,230	110,250
Transport	-	250	350
Supplies and Services	-	28,130	35,010
Administration Recharges	5,700	27,910	26,440
	<u>98,590</u>	<u>163,520</u>	<u>172,050</u>
Income			
- Fees and Charges and External Funding	-	(6,000)	(6,000)
Recharges			
General Fund - Community	-	-	-
- Economic Development	-	-	-
- Policy and Organisation	(48,290)	(100,020)	(107,050)
Housing Revenue Account	(34,000)	(37,700)	(38,800)
Recharges between Business Units	(16,300)	(19,800)	(20,200)
Recharges within Business Unit	-	-	-
	<u>(98,590)</u>	<u>(163,520)</u>	<u>(172,050)</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>
LEGAL, DEMOCRATIC AND PLANNING SERVICE			
Employees	2,621,480	2,661,750	2,898,440
Premises	17,920	20,890	10,540
Transport	23,750	22,440	22,850
Supplies and Services	448,240	463,160	449,150
Third Party Payments	39,820	40,260	41,500
Administration Recharges	626,120	690,980	676,120
Capital Finance	181,310	176,670	176,670
	<u>3,958,640</u>	<u>4,076,150</u>	<u>4,275,270</u>
Income			
- Fees and Charges and External Funding	(374,570)	(399,970)	(377,350)
Recharges			
General Fund - Community	(422,220)	(429,470)	(455,740)
- Economic Development	(241,800)	(246,300)	(300,780)
- Policy and Organisation	(1,601,250)	(1,683,460)	(1,837,480)
Housing Revenue Account	(352,200)	(264,200)	(268,300)
Recharges between Business Units	(661,880)	(698,540)	(698,500)
Recharges within Business Unit	(304,720)	(335,980)	(337,120)
	<u>(3,958,640)</u>	<u>(4,076,150)</u>	<u>(4,275,270)</u>
NET EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>

SERVICE UNIT ACCOUNTS

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
FINANCIAL SERVICES			
Internal Audit	193,470	214,270	207,330
Reprographics	359,110	329,320	272,860
Central Purchasing	138,520	120,280	117,710
Town Hall	125,190	144,260	145,670
Financial Services Management	53,210	48,850	50,190
Accountancy	657,120	648,450	668,150
Payroll & Admin	144,380	199,320	116,020
Housing Benefit	1,041,060	1,045,950	999,030
Council Tax	518,500	552,340	493,500
Total Gross Expenditure	3,230,560	3,303,040	3,070,460
Less recharges within the business unit	(269,600)	(257,000)	(156,900)
Total Expenditure	2,960,960	3,046,040	2,913,560

HOUSING SERVICES

Housing Management	156,400	236,160	207,690
Estate Management	965,770	1,298,310	1,255,360
Allocations & Advice	812,970	1,127,270	1,029,310
At Your Service	17,700	21,600	29,400
Tlc Development	22,860	20,780	26,960
Housing Strategic Services	18,580	44,380	45,350
Choice Based Lettings	10,830	7,730	12,230
Technical Services	294,820	304,040	607,200
Property Services	293,660	348,440	4,310
Customer Services & Administration	207,440	168,430	170,350
Duty Client Contact Officer	10,390	11,840	10,840
Waste Management	162,320	163,510	162,630
Landscape Management	369,160	421,640	445,330
Enforcement	248,620	270,860	268,430
Corporate Cleaning	46,190	49,710	51,080
Town Hall Landlord	333,120	350,620	316,920
Total Gross Expenditure	3,970,830	4,845,320	4,643,390
Less recharges within the business unit	(137,500)	(169,100)	(164,000)
Total Expenditure	3,833,330	4,676,220	4,479,390

SERVICE UNIT ACCOUNTS

	ORIGINAL 2017/2018 £	REVISED 2017/2018 £	BUDGET 2018/2019 £
FINANCIAL SERVICES			
Employees	2,039,220	2,065,490	2,049,870
Premises	1,730	1,850	1,430
Transport	16,200	16,670	17,020
Supplies and Services	374,090	425,490	310,300
Third Party Payments	10,480	10,000	10,700
Administration Recharges	783,100	777,800	675,400
Capital Finance	5,740	5,740	5,740
	3,230,560	3,303,040	3,070,460
Income			
- Fees and Charges and External Funding	(82,440)	(169,670)	(76,520)
Recharges			
General Fund - Community	(158,800)	(168,600)	(171,700)
- Economic Development	(38,700)	(38,500)	(47,000)
- Policy and Organisation	(2,079,120)	(1,994,770)	(1,927,440)
Housing Revenue Account	(198,600)	(242,400)	(231,400)
Recharges between Business Units	(403,300)	(432,100)	(459,500)
Recharges within Business Unit	(269,600)	(257,000)	(156,900)
	(3,230,560)	(3,303,040)	(3,070,460)
NET EXPENDITURE	-	-	-
HOUSING SERVICES			
Employees	2,809,460	3,579,130	3,422,270
Premises	233,380	239,950	208,960
Transport	59,800	80,870	75,620
Supplies and Services	228,730	234,940	213,080
Third Party Payments	1,230	740	740
Administration Recharges	584,180	652,430	665,460
Capital Finance	54,050	57,260	57,260
	3,970,830	4,845,320	4,643,390
Income			
- Fees and Charges and External Funding	(87,490)	(109,150)	(88,730)
Recharges			
General Fund - Community	(1,440,900)	(1,494,800)	(1,490,900)
- Economic Development	(73,500)	(60,800)	(61,900)
- Policy and Organisation	(125,640)	(109,000)	(124,260)
Housing Revenue Account	(1,900,000)	(2,684,100)	(2,506,400)
Recharges between Business Units	(205,800)	(236,600)	(207,200)
Recharges within Business Unit	(137,500)	(169,100)	(164,000)
	(3,970,830)	(4,845,320)	(4,643,390)
NET EXPENDITURE	-	-	-

**CAPITAL
PROGRAMME
2017/18 to 2020/21**

CAPITAL PROGRAMME 2017/18 TO 2020/21
COMMUNITY BOARD - HOUSING (HRA)

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Local Resources			
								2017/18	2018/19	2019/20	2020/21
								£,000	£,000	£,000	£,000
1	IMPROVEMENTS TO HOUSING STOCK	E	-	3,150	3,300	2,500	2,500	3,150	3,300	2,500	2,500
2	PURCHASE OF PROPERTIES	E	-	520	830	1,140	900	520	830	1,140	900
Board Total				3,670	4,130	3,640	3,400	3,670	4,130	3,640	3,400

CAPITAL PROGRAMME 2017/18 TO 2020/21
COMMUNITY BOARD - HOUSING (GENERAL FUND)

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Local Resources			
								2017/18	2018/19	2019/20	2020/21
								£,000	£,000	£,000	£,000
1	DISABLED FACILITIES	E	-	916	677	677	677				
Board Total				916	677	677	677				

KEY TO PROGRESSION CATEGORIES

- I - Inception
- D - Design
- P - Progressing
- C - Complete
- F - Final
- E. Exempt from progression categories

CAPITAL PROGRAMME 2017/18 TO 2020/21

COMMUNITY BOARD - NON HOUSING

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Local Resources			
								2017/18	2018/19	2019/20	2020/21
								£,000	£,000	£,000	£,000
1	ALVER VALLEY COUNTRY PARK	P	1,471	604	280			473	280		
2	BMX NATIONAL CENTRE ALVER VALLEY	P	152	147				(3)			
3	RIVER HAMBLE TO PORTCHESTER CFERM STRATEGY	E	-	56							
4	FORTON COASTAL FLOOD & EROSION RISK MANAGEMENT SCHEME	E	-	73	69	423					
5	ALVERSTOKE COASTAL FLOOD & EROSION RISK MANAGEMENT SCHEME	E	-	73	69	437					
6	SEAFIELD COASTAL FLOOD & EROSION RISK MANAGEMENT SCHEME	E	-	73	69	993	1,380	26	25	357	497
7	HILL HEAD TO PORTSMOUTH HARBOUR ENTRANCE BEACH MANAGEMENT PLAN	E	-	59		30	25				
8	CAR PARK RESURFACING & UPGRADING	E	-	215	40	40	40	215	40	40	40
9	PROVIDE LIGHTING TO PATHWAYS WITHIN LEISURE PARKS, GARDENS & OPEN SPACES	P	197	167							
10	PUBLIC CONVENIENCES REFURBISHMENT	E	-	80	60	60	60	80	60	60	60
11	TRANSFER OF PLAY AREAS AT PRIDDYS HARD	P	22	8				1			
12	PRIVETT PARK PROTECTIVE FENCE	P	27	2				2			
13	PLAYGROUNDS - IMPROVEMENTS TO EXISTING FACILITIES	E	-	38	20	20	20	38	20	20	20
14	ESSENTIAL PAVING IMPROVEMENTS & UPGRADES	E	-	70	30	30	30	70	30	30	30
15	STOKES BAY - WET & DRY PLAY AREA	E	-	25				25			
16	STANLEY PARK - PHASED REFURBISHMENT	P	72	55				55			
17	RENEW INTERPRETATION BOARDS ACROSS THE BOROUGH	P	31	31				31			
18	ICE RINK REFURBISHMENT & IMPROVEMENT	P	100	62				62			
19	STOKES BAY GOLF CLUB - DRAINAGE WORKS	P	17	17				17			
20	ANN'S HILL CEMETERY WAITING ROOM	P	6	6				6			
21	BRIDGEMARY SKATE PARK (TO INCLUDE BMX & SCOOTERS)	P	140	140				85			
22	COCKLE POND - WATER CIRCULATION SCHEME	P	100	100				100			
23	COCKLE POND - FOOTWAY REPAIRS	P	100	100				100			
24	COMMUNITY SPACE MANOR WAY	P	100	100				100			
25	PARHAM ROAD - FLOOD MEASURES	P	25	25				25			
26	CROWN HOUSE CONVERSION TO FLAT	P	90	89				89			
27	CHILWORTH GROVE FOOTPATH RENEWAL	P	26	26				26			
28	ALVERBANK EAST AND WEST CAR PARKS, STOKES BAY ROAD - DRAINAGE UPGRADE	P	40	40				40			

CAPITAL PROGRAMME 2017/18 TO 2020/21
COMMUNITY BOARD - HOUSING (HRA)

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Local Resources			
								2017/18	2018/19	2019/20	2020/21
								£,000	£,000	£,000	£,000
29	CAR PARK TICKET MACHINES - PHASED UPGRADE OF ALL MACHINES	P	131	33	33	33	32	33	33	33	32
30	LEESLAND ROAD PLAY AREA - REFURBISHMENT	I	81		81				81		
31	LEISURE CENTRE EXTENSION	P	1,185	1,182				1,182			
32	ST LUKES ROAD IMPROVEMENTS FOR LEASE TO 12TH SCOUTS	P	-	9							
33	ALLOTMENTS - MANAGEMENT AND ERADICATION OF JAPANESE KNOTWEED	I	65	65				65			
34	LEE-ON- SOLENT SPLASH POOL	I	-		400				400		
	Board Total			3,770	1,151	2,066	1,587	2,943	969	540	679

CAPITAL PROGRAMME 2017/18 TO 2020/21
ECONOMIC DEVELOPMENT BOARD

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Local Resources			
								2017/18	2018/19	2019/20	2020/21
								£,000	£,000	£,000	£,000
1	WATERFRONT REGENERATION	D	1,485	57	271	1,000		57	271	1,000	
2	ALVERBANK HOTEL - EXTERNAL REPAIRS & REDECORATION	I	75	20	55			20	55		
3	FORTON LAKE OPENING BRIDGE - RENEWAL OF MOTORS, GEARS, SPROCKETS AND CHAINS	P	246	246				246			
4	FORTON LAKE OPENING BRIDGE - ELECTRICAL UPGRADE	I	105		105				105		
5	DAEDALUS REGENERATION	I	867	150	717			85	609		
	Board Total			473	1,148	1,000	-	408	1,040	1,000	

CAPITAL PROGRAMME 2017/18 TO 2020/21

POLICY & ORGANISATION BOARD

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Local Resources			
								2017/18	2018/19	2019/20	2020/21
								£,000	£,000	£,000	£,000
1	CCTV - REPLACEMENT & UPGRADES	E	-	46	15	15	15	46	15	15	15
2	IT - PC REPLACEMENT PROGRAMME	E	-	10	10	10	10	10	10	10	10
3	IT - SERVER REPLACEMENT	E	-	64	40	40	40	64	40	40	40
4	IT - SYSTEM UPGRADES	E	-	33	40	40	40	33	40	40	40
5	TOWN HALL MAJOR REPAIRS - ELECTRICS	E	-	10	10	10	10	10	10	10	10
6	TOWN HALL MAJOR REPAIRS - INTERNAL DECORATIONS	E	-	15	15	15	15	15	15	15	15
7	TOWN HALL MAJOR REPAIRS - HEALTH & SAFETY	E	-	10	10	10	10	10	10	10	10
8	TOWN HALL MAJOR REPAIRS - ADAPTIONS	E	-	15	32	15	15	15	32	15	15
9	TOWN HALL PASSENGER LIFT - MAJOR REFURBISHMENT / RENEWAL	E	-	75				75			
10	TOWN HALL SOUTH ELEVATION - EXTERNAL DECORATION	E	-		30				30		
11	FINANCIAL MANAGEMENT SYSTEM V.5 UPGRADE	P	-	39			50	39			50
12	IT - GENERAL DATA PROTECTION REGULATION (GDPR) UPGRADES	I	-	100				100			
13	REPLACEMENT OF NNDR SYSTEM	I	-		144				144		
14	DIGITAL STRATEGY (CHANNELSHIFT)	I	-		75	75			75	75	
	Board Total			417	421	230	205	417	421	230	205

Item No	SCHEME	Progress Category	Project total (where appropriate) £,000	Revised 2017/18 £,000	Estimate 2018/19 £,000	Estimate 2019/20 £,000	Estimate 2020/21 £,000	Local Resources			
								2017/18	2018/19	2019/20	2020/21
								£,000	£,000	£,000	£,000
	Total Capital Programme		-	9,246	7,527	7,613	5,869	7,438	6,560	5,410	4,284

CAPITAL PROGRAMME 2017/18 TO 2020/21

SUMMARY FINANCING STATEMENT

	2017/18	2018/19	2019/20	2020/21	Total
	£,000	£,000	£,000	£,000	£'000
EXTERNAL RESOURCES					
SPECIFIC CAPITAL GRANTS - GF	916	677	677	677	2,947
DEVELOPER CONTRIBUTIONS - OPEN SPACES - GF	307				307
OTHER GRANTS AND CONTRIBUTIONS - GF	585	290	1,526	908	3,309
LOCAL RESOURCES					
DEPRECIATION - HRA	2,500	2,500	2,500	2,500	10,000
REVENUE CONTRIBUTION - HRA	650	800			1,450
RESERVES - GF	170	905			1,075
RESERVES - HRA	520	830	1,140	900	3,390
RESERVES - HRA (TO GF PROGRAMME)	26	25	357	497	905
CAPITAL RECEIPTS - GF	982	115	116	117	1,330
CAPITAL FUNDING REQUIREMENT - GF	2,590	1,385	1,297	270	5,542
Total Funding	9,246	7,527	7,613	5,869	30,255

KEY TO PROGRESSION CATEGORIES

I - Inception

D - Design

P - Progressing

C - Complete

F- Final

E. Exempt from progression categories

PROGRESSION OF A CAPITAL SCHEME THROUGH THE CAPITAL PROGRAMME.

Inception Stage (I) – notional cost of an unapproved scheme

In order for a scheme to be included in the Council's approved Capital Programme a Capital Scheme Proposal Form has to be submitted for consideration. The form requires revenue and funding implications to be considered. If accepted the sum shown in the Programme is a notional forecast based simply on experience.

For major (over £100,000) schemes, during the inception stage the Client Unit's requirements, timescales and financial limits are established, from which alternative designs and construction approaches will be considered. The data contained in the inception stage report to Board as part of the annual budget process will only be in outline to ensure that if the Board requires amendments to the proposals, the designer can incorporate these without involving excessive additional work.

Design Stage (D) – estimated cost of an approved scheme

If the proposals are approved as part of the budget consideration, Officers will proceed to the design stage and appoint any specialist Consultants, submit the scheme, where appropriate, to the Government Department, public participation, tenant consultation, planning and other bodies who may provide grants, financial support or influence design considerations and schemes will progress in accordance with Contract Standing Orders. Schemes of less than £100,000 will automatically progress to Design Stage (D) by virtue of approval as part of the Capital Programme at the annual budget meeting.

During the design stage of a major scheme, drawings, specifications and a cost plan will be prepared in accordance with the approved brief. The culmination of this stage for major schemes is a design stage report to the Board, which will also advise on the full revenue implications of the project. These include projections of financing costs, amendments to staffing establishments, together with associated maintenance and running costs. If the proposals find favour with the Board it will be recommended to instruct the officers to proceed to the tender stage (T).

Tender Stage(T)

This stage of a Major Project requires the greatest workload commitment as it should be understood that the drawings and other technical information presented at design stage provide simply sufficient details for planning purposes not for the Contractor to construct the scheme. Thus, during the tender stage drawings, detailed specifications and Bill of Quantities need to be prepared in order to provide the necessary data to seek tenders for the work. Projects with a value of less than £100,000 will normally require tenders or quotations in accordance with Contract Standing Orders in order to demonstrate that good value is being obtained.

Works-in-progress (P)

Schemes will then progress through works-in-progress (P) to completion (C).

Budget

Due to the statutory requirement to produce a balanced revenue budget for tax-setting purposes, major projects involving significant design requirements that have not proceeded to design stage will not generally be scheduled for start within the forthcoming budget year.

Exemptions (E)

Some Capital Programme schemes will be exempted from the above controls by virtue of short lead-in times e.g. equipment purchase or grants.

Summary

The overriding principle is good governance - being seen to achieve value for money by procurement in accordance with Contract Standing Orders.

The table below summarises the way in which schemes will progress and the indicators that will be used in the capital programme and budget monitors:-

<u>Stage Indicator</u>	<u>Schemes under £100K</u>	<u>Schemes over £100K</u>
I (Inception)	As approved by P&O Board	As approved by P&O Board
D (Design)	Approved on budget night	Costed Design approved by Board
P (Progressing)	Quote/tender accepted	Tender accepted
C (Complete)	Works complete	Works complete
F (Final Cost)	Final cost after release of retentions etc.	Final cost after release of retentions etc.
E (Exempt)	Exempt from indicators	Exempt from indicators

GLOSSARY OF TERMS

Wherever possible the CIPFA standard narrative is used to describe the detail of the budgets within each service head. This enables comparison to be made both between budget heads within Board and with other local authorities. Significant budget items are detailed separately.

Administration Recharges

Administration recharges represent the cost of the Council's service units – both frontline and support – that are incurred in providing the Council's services. They are a recharge of the total service unit costs usually based on an assessment of time allocation.

Capital Expenditure

Generally, expenditure on the acquisition, construction or enhancement of assets that have an expected life of more than one year. Capital expenditure is strictly defined under current legislation and expenditure which does not fall within this definition must be charged to a revenue account.

Capital Receipts

The proceeds from the disposal of land or other assets. Capital receipts can be used to finance new capital expenditure within rules set down by the government but cannot be used to finance revenue expenditure. Certain receipts are payable to the government in line with regulations.

Collection Fund

The separate fund, administered by billing authorities, recording the expenditure and income relating to Council Tax and Business Rates.

Contingency

Money included in the budget for unforeseen items of expenditure or shortfalls in income.

Depreciation

The measure of the wearing out, consumption, or other reduction in the useful economic life of a fixed asset. General Fund depreciation is reversed out in P&O Board so there is no end cost to Council Tax payers.

Employees

The salaries and wages of staff directly employed by the Council - includes employer's national insurance and pension contributions, training, redundancy and severance payments.

Income

Most income comes from fees and charges or rents with some service heads receiving specific government or external grants. This is separate from the revenue support grant that is included in the budget at a summary level and reduces the overall level of council tax.

Leases

Where a rental is paid for the use of an asset for a specified period of time. There are two forms of lease – finance and operating. The lessor leases the asset to the lessee. The Council is both lessee and lessor.

Minimum Revenue Provision (MRP)

The minimum amount that the council must charge to the revenue account in the year in respect of the repayment of principal of borrowing for capital purposes.

Precepts

The levies made by precepting authorities (eg County Council, Police Authority, Fire & Rescue Authority) on billing authorities, requiring the latter to collect income from local taxpayers on their behalf

Provisions and Reserves

Amounts set aside in one year to cover expenditure in the future. Provisions are for liabilities or losses which are likely or certain to be incurred but for which the amounts or the dates on which they will arise are uncertain. Reserves are amounts set aside which do not fall within the definition of provisions and include general reserves or balances.

PWLB

The Public Works Loans Board is a Government agency set up to provide loans for local authorities.

Recharge to Services

The charge made from service units for their professional and support services used in the supply of services. This re-charge shows under services within boards as administration recharges.

Revenue Support Grant

The grant paid by central government towards local authorities services in general, as opposed to specific grants, which may only be used for a specific purpose.

Specific Grants

Government grants to local authorities in aid of particular project or services.

Treasury Management

This is the process by which the Council controls its cash flow and its borrowing and lending activities.